

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	CIVIL NO. 4:14-cv-00560
)	
MILAM P. KING,)	
)	
Defendant.)	

UNITED STATES' COMPLAINT

Plaintiff, United States of America, pursuant to 26 U.S.C., Section 7401, at the direction of the Attorney General of the United States, or his delegate, and at the request of the Secretary of the Treasury, or his delegate, files this Complaint against Defendant, Milam P. King, and states as follows:

NATURE OF ACTION

1. This is a civil action brought by the United States of America pursuant to Sections 7401 and 7402 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) ("the Code"), to reduce to judgment federal tax liabilities assessed against Mr. King.

JURISDICTION AND VENUE

2. This Court has jurisdiction over this action pursuant to 26 U.S.C. Section 7402 of the Code and 28 U.S.C. Sections 1340 and 1345.

3. Venue of this action properly lies in this district pursuant to 28 U.S.C. Sections 1391(b) and 1396.

THE PARTIES

4. Plaintiff is the United States of America.

5. Defendant, Milam P. King, is a taxpayer in this action and can be served at his residence in Arlington, Texas.

THE TAX LIABILITY

6. A duly-authorized delegate of the Secretary of the Treasury made timely assessments against, and gave notice and demand to Mr. King for unpaid income tax, penalties, statutory additions, and interest for the tax periods 1999, 2000 and 2001. As of April 1, 2014, the total tax liability is \$337,915.50. The table below shows the tax year, the assessment date, and the totals by year.

TAX YEARS	ASSESSMENT DATE	TOTALS AS OF APRIL30, 2014
1999	11/08/2004	\$148,259.89
2000	11/08/2004	\$92,671.76
2001	11/08/2004	\$96,983.85
TOTAL		\$337,915.50

7. Proper notice of and demand for payment of the assessments referred to above was mailed to Mr. King on or about the date of the assessments.

8. The United States recorded Notices of Federal Tax Lien against Mr. King in the real property records of Tarrant County, Texas on September 10, 2010, for the 1040 liabilities for the tax years 1999, 2000 and 2001.

COUNT I

(Reduce Assessments to Judgment)

9. The United States is seeking a judgment that determines Mr. King's indebtedness to the United States on account of the tax assessments described above in paragraph 6.

COUNT II

(Ten Percent Surcharge for Costs of Collection)

10. 28 U.S.C. section 3011 authorizes the United States to recover a surcharge of 10% of the amount of the debt in the event that the United States avails itself of the pre-judgment or post judgment relief as set forth in Subchapter B or C of the Federal Debt Collection Procedure Act, 28 U.S.C. §§3001 *et. seq.*, in order to cover the cost of processing and handling the litigation and enforcement under this chapter of the claim for such debt.

FOR THESE REASONS, the United States requests the Court to Order,

A. That Milam P. King is indebted to the United States in the amount of \$337,915.50 as of April 1, 2014, plus statutory additions and interest according to law;

B. That the United States is entitled to the 10% litigation surcharge set forth in 28 U.S.C. Section 3011; and,

C. That the United States have such further relief as this Court may deem just and proper, including its costs herein.

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/s/ Michelle C. Johns

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